



AUDIT REPORT: CITY OF GARWIN

Audit Report Released. On June 16, 2015, the State Auditor released a report on a special investigation of the City of Garwin for the period of January 1, 2001, through April 30, 2014. The full report is available online at: <http://auditor.iowa.gov/specials/1422-0829-BE00.pdf>.

Improper Payments. The investigation identified \$556,000 of improper disbursements, including 235 checks or electronic payments, totaling \$404,000, to personal credit card accounts. Of the 235 payments, 203 were traced to former City Clerk Anna Lori Leytham. The investigation also identified payments totaling \$145,000 that Ms. Leytham issued to herself in addition to her payroll checks and \$6,000 of unsupported payments issued to Ms. Leytham's husband or to vendors for purchases that may have been personal in nature.

Excess Payroll Hours. The State Auditor also reported that Ms. Leytham issued payroll checks to herself that include hours in excess of the maximum 30 hours per week she was expected to work. The cost to the City of Garwin for the excess hours totals \$71,000, including payroll taxes and retirement contributions.

Additional Payments Likely. Bank statements and images of checks prior to January 1, 2001, were not available, and the State Auditor believes it is likely additional improper payments were made prior to that date.

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